



John G. Morgan
Comptroller

**STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
OFFICE OF STATE ASSESSED PROPERTIES**

James K. Polk State Office Building
505 Deaderick Street, Suite 1700
Nashville, Tennessee 37243-0281

osap.osap@state.tn.us

Phone (615) 401-7900

FAX (615) 532-8666

Tom Fleming, CAE
Assistant to the Comptroller
for Assessments

Barry M. Murphy, CAE
Director

February 6, 2004

Enclosed is the **2004 AD VALOREM TAX REPORT** to be completed by your company. Tennessee Code Annotated, Section 67-5-1301 provides, in pertinent part, that the Comptroller of the Treasury shall, for ad valorem taxation purposes, annually assess the properties of railroad, private car, airline, water transportation, utility, motor carrier, and telephone companies.

1. Your report and any additional correspondence should be mailed to the above address. If you need additional reports you may obtain them by going to our web site at www.comptroller.state.tn.us/sap/advalorem.htm.
2. Your report must be received by the Comptroller of the Treasury no later than **April 1, 2004**. There is a penalty of one hundred (\$100) dollars for each and every day such owner is delinquent in filing said statement or schedule with the Comptroller. See TENNESSEE CODE ANNOTATED, SECTION 67-5-1317.
3. Any additional information you wish to submit to assist the Office of State Assessed Properties in its assessment of your company should be placed on 8 ½ x 11 paper.
4. **A COPY OF THE COMPLETED REPORT SHOULD BE RETAINED FOR YOUR FUTURE REFERENCE. A TWENTY-FIVE DOLLAR (\$25.00) FEE IS CHARGED FOR COPIES OF REPORTS REQUESTED FROM THIS OFFICE.**

Should you have inquiries concerning this matter, feel free to contact this office at (615) 401-7900.

Sincerely,

Barry M. Murphy, CAE
Director

BMM/dlt
Enclosure

GENERAL INSTRUCTION SHEET

1. This report must be completed in proper form (typed or legibly printed), and must be **filed with the Comptroller of the Treasury on or before April 1, 2004. A copy should be retained in your files for future reference.**
2. **ROUND ALL DOLLAR FIGURES TO WHOLE DOLLARS!**
3. **NO SHEET OR SECTION SHOULD BE LEFT BLANK.** If a sheet or section does not apply to your company, indicate by placing the words “**inapplicable**” or “**none**”. **INCOMPLETE REPORTS WILL BE RETURNED!**
4. **FAILURE** to file a complete report will result in a **FORCED ASSESSMENT**. Tennessee Code Annotated, Section 67-5-1317 states:

“The Owner of any such property refusing or failing to file such schedules and statements shall be deemed to have waived the mode and manner of ascertaining the value of such property, and of the distribution or allocation by the Comptroller of the Treasury of such valuation or assessment to the various counties and municipalities of the State of Tennessee for the purposes of county and municipal taxation, and shall not be permitted to be heard in opposition to the valuation fixed upon said property by the Comptroller of the Treasury, nor in opposition to the distribution or allocation of same by the Comptroller of the Treasury to the various counties and municipalities for the purposes aforesaid; and may, at the discretion of the Comptroller of the Treasury, in addition, be liable to a penalty of one hundred dollars (\$100) for each and every day which such owner is delinquent in filing said statement or schedule.”

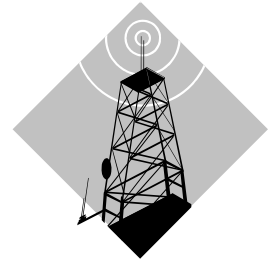
5. Supplemental information or schedules relating to full cash value of the respondent's property can be submitted with this report for consideration in determination of value.
6. **Page 1** should be completed very carefully. It is necessary for you to furnish the Comptroller of the Treasury information pertaining to the company's organization, legal status, and certain water transportation statistics.
7. **Page 2** requires a listing of all **BOATS owned & leased** by your company.
8. **Page 3** requires a listing of all **BARGES owned & leased** by your company.
9. **Page 4** requires a list of all real and personal property, other than line equipment, in **Tennessee**. Give the counties and cities where property is located, also give the **Gross** or **Undepreciated Cost** and your estimated cash value of the property.
10. **Page 5** requires a list of points of entry into Tennessee, and either points of exit from Tennessee or point in Tennessee where operations terminate for each river. List the total tons hauled and total trips made for each river. Provide the names of all ports served by your company in Tennessee. Additionally, provide the county name in which the port is located.

GENERAL INSTRUCTION SHEET
(continued)

11. **Page 6** requires a listing of all purchases and sales of Tennessee real property occurring during the year 2003.
12. **Page 7** requires a listing of all real property under construction. This listing will include all real property currently under construction or construction expected to be completed by September 1 of this year. Be sure to include the county and city where located, map reference and property owner, description of improvement, and the construction cost.
13. **IT IS IMPERATIVE THAT THE AFFIDAVIT PAGE BE SIGNED AND NOTARIZED. IF NOT, THE REPORT WILL BE RETURNED**
14. **Any additional information, schedules, etc., provided by your company must be submitted on LETTER SIZE PAPER (8.5" x 11").**

*****SPECIAL INFORMATION REQUEST*****

15. In an effort to assure property accountability compliance, please provide the Office of State Assessed Properties with documentation supporting entries on Page BL-1 of the Ad Valorem Tax Report for the following: **System Ton Miles, Tennessee Ton Miles, System Miles Traveled (BOATS ONLY), Tennessee Miles Traveled (BOATS ONLY), System Route Miles, and Tennessee Route Miles** as they apply to your company. In other words, show how the numbers are derived.



STATE OF TENNESSEE

2004

AD VALOREM TAX REPORT



EXACT NAME OF COMPANY FILING THIS REPORT

STREET NUMBER, CITY, STATE & ZIP CODE OF COMPANY'S PRINCIPLE OFFICE

STREET NUMBER, CITY, STATE & ZIP CODE OF COMPANY'S PRINCIPLE OFFICE **IN TENNESSEE**

() PHONE () FAX EMAIL

MAIL TO:

COMPTROLLER OF THE TREASURY
OFFICE OF STATE ASSESSED PROPERTIES

James K. Polk State Office Building, Suite 1700

505 Deaderick Street

Nashville, Tennessee 37243-0281

(615) 401-7900 FAX (615) 532-8666

osap.osap@state.tn.us

**** THIS REPORT MUST BE FILED WITH THIS OFFICE BY APRIL 1, 2004****

1. Company name _____
2. Address _____

Number & Street
City, State, & Zip
3. Is company ____ **INDIVIDUAL?** ____ **PARTNERSHIP?** ____ **CORPORATION?** ____ **OTHER?**
4. If a **CORPORATION** or **OTHER** similar enterprise, supply the following information:
 Under laws of what state organized _____; Date organized _____
 List names and addresses of:
PRESIDENT: _____
SECRETARY: _____
TREASURER: _____

Name
Number & Street
City, State, & Zip
5. General manager's name & address: _____

Name

Number & Street
City, State, & Zip

WATER TRANSPORTATION STATISTICS

1. (A) System Ton Miles for calendar year 2003 _____
 *(B) Tennessee Ton Miles for calendar year 2003 _____
2. (A) System Miles Traveled (BOATS ONLY) for calendar year 2003 _____
 *(B) Tennessee Miles Traveled (BOATS ONLY) for calendar year 2003 _____
3. (A) System Route Miles for calendar year 2003 _____
 *(B) Tennessee Route Miles for calendar year 2003 _____
4. (A) Percentage of bulk commodities to total commodities for calendar year 2003 _____
 (B) Percentage of countable commodities to total commodities for calendar year 2003 _____
 *Use 1/2 of the miles on the Mississippi River between mile post 883 and mile post 715.
5. Special questions regarding this report should be directed to:
 NAME: _____
 TITLE: _____
 ADDRESS: _____
 CITY, STATE & ZIP: _____
 PHONE NUMBER: _____
 FAX NUMBER: _____

LINE EQUIPMENT SCHEDULE - BOATS
As of December 31, 2003

Note: List below all boats operated - OWNED & LEASED

Boat Number, Name or Any Distinguishing Marks	Type of Boat	Year Acquired	Rated Horsepower	Gross Investment	Net Investment	Estimated Cash Value on 1/1/2004
				\$	\$	\$
TOTAL				\$	\$	\$

LINE EQUIPMENT SCHEDULE - BARGES
As of December 31, 2003

Note: List below all barges operated - OWNED & LEASED

[illegible]

REAL & PERSONAL PROPERTY (OTHER THAN LINE EQUIPMENT) - LOCATED IN TENNESSEE

List all real and personal property, other than line equipment, located in TENNESSEE. (Include tools, furniture, fixtures, materials, supplies, harbor equipment, land, buildings, etc.) For land and buildings, it will be necessary to give a legal description of the property. Personal property listings should reflect all property owned, leased, or used by the company.

[illegible]

*** GROSS COST BEFORE DEPRECIATION**

ROUTE OR ROUTES OPERATED IN TENNESSEE
DURING 2003

River	*From	*To	Percent of Operation on each River	Total Tons Hauled	Total Trips Made
Mississippi					
Tennessee (West)					
Tennessee (East)					
Cumberland					
Other					

<u>Name of Port</u>	<u>County of Port</u>

***Note:** List point of entry into Tennessee and either point of exit from Tennessee or point in Tennessee where operations terminate.

PURCHASES AND SALES OF TENNESSEE PROPERTY

List all purchases and sales of Tennessee real property (including Telecommunications Towers) that occurred during the year 2003. Give all applicable information for each transaction separately. (You may copy pages as needed) **Please attach a copy of the warranty deed or sales contract.**

PURCHASES

Date of Purchase:

County / City:

Assessor's Tax Map & Parcel Number:

Purchase Price:

Physical Address:

Description of property:

Grantor (seller):

Type of Improvement:

SALES

Date of Sale:

County / City:

Assessor's Tax Map & Parcel Number:

Sale Price:

Physical Address:

Description of Property:

Grantee (buyer):

Type of Improvement:

REAL PROPERTY UNDER CONSTRUCTION

Tennessee Code Annotated 67-5-503 provides that, “if, after January 1 and before September 1 of any year, an improvement or new building is completed and ready for use or occupancy... the assessor of property shall make or correct the assessment of such property, on the basis of the value of the improvement at the time of its completion...”

List all real properties under construction or properties that **will be** completed by September 1, 2004.

[illegible]

AFFIDAVIT

STATE OF _____)

COUNTY OF _____)

I, _____, being the OWNER, PRESIDENT,
SECRETARY, AND /OR PARTNER OF _____,

do hereby swear and affirm that the foregoing Ad Valorem Tax Report for the year
two thousand four has been prepared from only the original books, papers, and
records of said respondent under my direction in accordance with Tennessee
Code Annotated, Section 67-5-1316, and is true and correct to the best of my
knowledge and belief.

FURTHER THE AFFIANT SAITH NOT.

NAME

OFFICIAL CAPACITY

Sworn to and subscribed before me on this the _____ day of
_____, 2004.

NOTARY PUBLIC

My Commission Expires: _____